

loss is on the basis of the home. As we know, the basis is its initial value when one purchased it, not the current value. So what we would do is adjust the way that calculation is developed so that one could deduct, take a casualty loss based on the current value of the home, the most recently assessed value.

These are common sense measures. They are fair measures. They would help good hard working constituents who played by the rules and, through no fault of their own, have lost virtually everything they own. It would have minimal impact on the Treasury because it deals with the very small and specific instance in which our existing laws have not been able and our existing agencies have not been able to help these folks.

Finally, Madam Speaker, and there are some cases where homeowners are fortunate enough to sell their home in these disasters, and this legislation would allow the homeowners to deduct the full value of the loss.

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There are some complexities to it which we could share in accompanying written testimony, but my main point is to share the following points:

We have homeowners who have, again, lost everything they owned, who were not able to buy insurance and for whom FEMA and the other disaster mechanisms have not been able to help. This is a targeted, specific and quite inexpensive proposal to just help those folks in federally- or State-declared disaster areas who have lost virtually everything try to get a little bit back through the structure of the tax codes.

I thank the gentleman very much for yielding, and I hope the Congress will consider this favorably.

Madam Speaker, I rise today to inform my colleagues about a natural disaster situation in my district that warrants significant relief, and to introduce legislation that will provide some badly needed assistance to the victims of these disasters.

Since even before I was sworn in as a member of this body, I have been working with a group of constituents from the City of Kelso, in my Southwest Washington district, to provide assistance to their disaster-torn community. This city has literally been torn apart by slow-moving landslides that resulted from heavy rainfalls. In fact, during the last 14 months, more than one hundred homes have been destroyed by those landslides, and the remainder of the homes may suffer the same fate in the next 5 to 10 years.

These constituents and their families have struggled to rebuild their lives after their homes or their businesses tumbled down the hill under tons of mud and debris, and I have done everything in my power to ensure that the federal government does everything that we possibly can to help them to that.

Our Nation has experienced several very powerful natural disasters in the past few years. What differentiates these disasters in my district from many others is the fact that insurance was not readily available for this type of disaster—in fact, most homeowners policies

specifically exclude mudslides as a covered peril—and now many of these folks have lost nearly everything they own.

Therefore, Madam Speaker, I have devised some targeted tax measures that would assist folks in this type of situation.

My legislation would provide targeted tax relief to homeowners located in state or federally-declared disaster areas, which have lost their homes due to disasters for which insurance is not readily available. I can't emphasize enough—many of these folks have lost everything. In most cases, any assistance received from FEMA or state agencies might compensate for 15 to 20 cents on the dollar for their losses, but will only be a small step in helping these homeowners get back on their feet.

These homeowners need a fair chance to get back on their feet, without continuing to shoulder the burden of heavy debt for a destroyed residence. So this bill combines a number of changes to the tax code to help give them such an opportunity.

First, the bill clarifies the law to ensure that any mortgage forgiveness provided to these homeowners would not be taxable as income. Madam Speaker, I have heard from some financial planners in my district that in some cases, they have advised their clients not to seek forgiveness of their mortgage debt from their lenders for this very purpose; and I know for a fact that there are some local lenders who would generously provide such relief for some borrowers if, in fact, such forgiveness was sought by the homeowner. The Federal Government simply should not be taxing the generosity of these lenders who may provide relief of a disaster-victim's heartache. To me, this is common sense and should be expressly defined by the tax code.

Additionally, the legislation would establish a tax credit to help those taxpayers who are required to continue paying mortgage payments on that destroyed home as they pay rent or additional mortgage payments on a new residence. These are some of the most devastated homeowners that I have encountered. Not only have they lost nearly everything they own, but now they face years of carrying this heavy burden of debt in addition to the regular expenses of purchasing a new home and rebuilding their lives.

So I have developed a tax credit that would permit these taxpayers to reduce their taxes by the amount of the mortgage payments on that destroyed home in the years following a disaster. As I stated before, this provision would apply to those disasters for which insurance is not readily available, and only to those mortgage payments made after the qualifying disaster. I simply believe that this is the most direct method of helping our constituents who carry this enormous burden.

Third, the bill would adjust the computation of the casualty loss deduction by allowing taxpayers to deduct the fair market value of a home, instead of only the basis in the home as permitted under current law. Again, this applies only to taxpayers facing this extreme set of circumstances and would not apply to taxpayers who elect to take the credit which I discussed previously. But more importantly, this is a fair measure. Taxpayers who may have lived in a particular home for 20 or 30 years, who may have nearly all of their savings tied up in that home, deserve to get an adjusted deduction that accounts for the modern-day value of that home.

Finally, Madam Speaker, in those cases where the homeowner is fortunate enough to sell a home located in such a devastated area, which may or may not have been irreparably damaged but may be severely devalued, this legislation allows taxpayers to deduct the full value of that loss. Current law limits taxpayers to a capital loss deduction of \$3,000, with the ability to carry over any balance to future years. Section 5 of this measure would eliminate the \$3,000 limit under these narrow circumstances, so that taxpayers would be able to immediately deduct the full value of a loss taken on the sale of their property which, in many areas heavily impacted by natural disasters, may have depreciated extensively. As under current law, any balance of the capital loss beyond taxable income would be carried over to future years. In my opinion, there's no reason for applying this limitation to capital losses to natural disaster situations and, for that reason, I am proposing that we lift the cap in only these cases.

Madam Speaker, I realize that the situation in Kelso may be unusual, but as such, the impact of this measure on the federal government should be limited. It's impact, however, in helping to rebuild the lives of our disaster victims would be enormous.

This is clearly the right thing to do to help our neighbors get back on their feet. As we wrestle with the option for spending projected budget surpluses in the foreseeable future, I ask my colleagues to consider the plight of our nation's disaster victims and to support these efforts to expeditiously enact the measures that I am proposing today.

FIBROMYALGIA

The SPEAKER pro tempore (Ms. GRANGER). Under a previous order of the House, the gentleman from Oklahoma (Mr. LUCAS) is recognized for 5 minutes.

Mr. LUCAS. Madam Speaker, I rise today on behalf of the approximately 3.7 million Americans who are plagued by a little-known chronic disorder called fibromyalgia.

Fibromyalgia is a severe form of arthritis characterized by widespread pain and tenderness in the areas of the neck, spine, shoulders, and hips, as well as by fatigue, weakness and sleep.

Unfortunately for these individuals affected by fibromyalgia, the exact cause of the disorder is unknown, and worse yet, there is no known cure; however, this much is known about fibromyalgia, it may be triggered by stress, trauma or possibly an infectious agent in susceptible people.

Thanks to the efforts of organizations such as the National Arthritis Foundation, the Centers for Disease Control and Prevention, CDC, and the National Institute of Arthritis and Muscular Skeletal and Skin Diseases, NIAMS, breakthroughs in treatments for relieving the pain of those affected by fibromyalgia are now more commonplace, thank goodness. Medical experts, for example, have determined that a combination of exercise, medication, physical therapy, and relaxation

can help relieve the symptoms of fibromyalgia. This is very good news, but there is a lot of work still left to be done.

I respectfully call upon my colleagues on both sides of the aisle to recognize the severity of the issue of fibromyalgia, to support individuals affected by fibromyalgia through public awareness and education, to recognize the leadership of the Arthritis Foundation, CDC, and the States in developing the National Arthritis Action Plan, which includes strategies to address all forms of arthritis, including fibromyalgia, and to recognize the importance of committing resources to the Arthritis Foundation, the CDC, NIAMS, and the relevant Federal research institutions helping to pinpoint the cause of fibromyalgia, and eventually find a cure for fibromyalgia.

Before I finish, I would like to share with my colleagues a story of a constituent of mine, Lin Kisslinger, from Oklahoma City, who was diagnosed with fibromyalgia 9 years ago. Lin is an extremely courageous woman who has gone to great lengths to promote an awareness of fibromyalgia in my home State of Oklahoma and throughout the country. Lin successfully helped establish a statewide fibromyalgia awareness day in Oklahoma, and she played an integral role in finding the Fibromyalgia Support Group of South Oklahoma City.

With Lin Kisslinger's continued dedication to promote the awareness of fibromyalgia, combined with the efforts of the Oklahoma City and Tulsa chapters of the National Arthritis Foundation, the National Arthritis Foundation itself, the CDC, and NIAMS, I am confident that a cure for fibromyalgia will be discovered sooner, rather than later.

I respectfully urge my colleagues to support my House Resolution on fibromyalgia.

SUSPEND CLINTON-CASTRO MAY 1995 MIGRATION ACCORD

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Mr. DIAZ-BALART) is recognized for 5 minutes.

Mr. DIAZ-BALART. Madam Speaker, I rise to call for the immediate suspension by the Clinton administration of the May 1995 Migration Accord with the Cuban dictatorship and to urge the adoption of a serious U.S. policy of assistance to the Cuban internal opposition, and other steps to accelerate the liberation of Cuba and an end to the refugee tragedy, as well as to the threats to U.S. national security posed by the Castro dictatorship, all of which are being covered up and ignored by the Clinton administration.

This administration's policy towards Cuba can no longer hold. The administration cannot continue to sweep the Cuban crisis under the carpet. The Cuban crisis and the tragedy of the oppression of the Cuban people must no

longer be treated as an immigration issue. We must address the issue comprehensively as one of vital U.S. national security, including the need to stop Cuban narcotrafficking, a congressional hearing on which will take place very soon.

Madam Speaker, I want to thank the gentleman from Indiana (Mr. BURTON) and the gentleman from New York (Mr. GILMAN) and their staffs for their critical work on this very serious matter.

We also have to realize that this problem, the problem of the Cuban dictatorship, is one of biological weapons development, of promotion of international terrorism, of destabilization of the Western Hemisphere, of alliances with rogue states in furtherance of anti-American interests, and of the promotion of international criminal activity.

The way to solve the immigration problem is to solve the national security problem and the tragedy of the oppression of the Cuban people. Before Castro's takeover of Cuba in 1959, never, even during the worst poverty of the economic depression of the 1930s, not only were there no rafters, there was not even 1 year when the U.S. quota allotment of immigrant visas for Cuba was filled. The Cuban people are not an emigrant people. They are desperately seeking freedom today due to the totalitarian oppression and economic destruction caused by the Castro dictatorship.

Yesterday, off the coast of Miami Beach, we saw an unfortunate demonstration of the profoundly unacceptable nature of the Clinton policy of focusing on the Cuban tragedy as an immigration issue. The policy is deeply flawed.

The United States should immediately, one, first suspend the immoral and illegal Clinton-Castro Migration Accord of May 1995, which violates the generous tradition of the American people with regard to refugees from Soviet Bloc countries and also violates the Cuban Adjustment Act of 1966.

Secondly, inform Castro with all clarity that any attempt to fabricate a new crisis for the United States, such as by attempting to send massive amounts of refugees, shall be responded to with immediate U.S. action which would include a naval blockade of Cuba, not only of refugees which would be returned to the Cuban shore, but also of all oil shipments to the island.

And, thirdly, initiate a serious and vigorous program of assistance to the Cuban internal opposition and other steps to hasten the demise of the Cuban dictatorship and the reestablishment of democracy and the rule of law in Cuba.

The time has come, Madam Speaker, to end the suffering and oppression of Cuba, not to fire water cannons and pepper spray on defenseless Cuban refugees trying to swim to freedom.

HEALTH OF THE AMERICAN PEOPLE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Pennsylvania (Mr. GEKAS) is recognized for 60 minutes as the designee of the majority leader.

Mr. GEKAS. Madam Speaker, we ought to begin this presentation with proposing a toast, and perhaps we can raise our glasses to propose a toast to the health of the American people, because that is what this special order is all about, the health of the American people.

For a long time now, many of us in the House have been about the business of trying to double, over a period of 5 years, the funding for the National Institutes of Health. In doing so, we are focusing directly on the reason for the toast that we made to start the proceedings, namely preventive medicine for the health of the American people, remedies for some of the maladies that afflict the American people, and long-term strategies to bring about a world safer for our people, and to rid the world eventually of all of our diseases that so ravage the lives of so many people.

So doubling the funding for the NIH, for the National Institutes of Health, is a worthy goal and it accomplishes so many facets of goals for the American people, and for the citizens of the world, for that matter, that sometimes we wonder why there is not more support than there sometimes is shown. But last year, last session, we were successful, those of us who participate in this endeavor, in making the first downpayment on the doubling effort over a period of 5 years by succeeding in having our appropriators list \$2 billion into the then budget, the downpayment on the doubling.

We are now in the posture where we must do the same thing in order to maintain the momentum by bringing about increased funding for the NIH for the current session. In doing so we have introduced H. Res. 89, I believe it is, which asks our Congress, our House of Representatives, to consider doubling the funding for NIH.

Madam Speaker, I submit for the RECORD the copy of H. Res. 89, which takes care of what we are after in the funding for the National Institutes of Health.

H. RES. 89

Whereas past investments in biomedical research have resulted in better health, an improved quality of life for all Americans, and a reduction in national health care expenditures;

Whereas the Nation's commitment to biomedical research has expanded the base of scientific knowledge about health and disease and revolutionized the practice of medicine;

Whereas the Federal Government represents the single largest contributor to biomedical research conducted in the United States;